



06B-CC-0973

ANDREW S. PHIPPS

Received & Inspected

MAY 18 2012

FCC Mail Room

Office of the Secretary
Federal Communications Commission
Attention: Disability Rights Office, Room 3-B431
445 12th Street, SW
Washington, DC 20554

Dear Sir:

Enclosed are copies of my 2011 Federal Tax Returns. These are sent to validate my petition to be exempted from the Closed Captioning Rules.

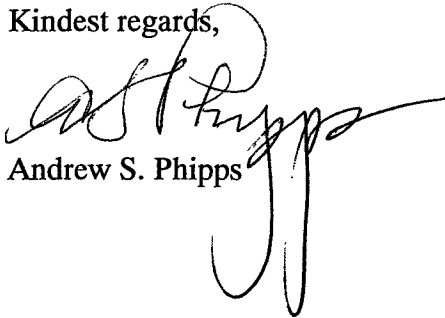
Phipps Gospel Sing is a southern Gospel music format. It is singing with musical instruments and orchestration. Phipps Gospel Sing has been on television for about 30 years. Donors and business advertising financially support it.

The program has been very popular and is a blessing to the people, especially the senior citizen age groups, nursing home residents and the faith community of east-central Indiana. I believe it will be financially impossible to implement the closed captioning requirements effective July 11, 2012, due to the additional costs incurred.

I have been told by WHMB, TV 40 that closed captioning would cost an additional \$ 300.00 per week. I do not have the means to continue if this does happen. With a soft economy, it really strains us now to keep our television bills paid and this will put us over the edge financially.

The decision rests with you. If you need additional support materials, I will be glad to provide them to the best of my ability. The statements given are accurate and true and the tax returns will validate my position.

Kindest regards,



Andrew S. Phipps

For the year Jan. 1-Dec. 31, 2011, or other tax year beginning

, 2011, ending

, 20

See separate instructions.

Your first name and initial

ANDREW S

Last name

PHIPPS

Your social security number

[REDACTED]

If a joint return, spouse's first name and initial

SHIRLEAN

Last name

PHIPPS

Spouse's social security number

[REDACTED]

Home address (number and street). If you have a P.O. box, see instructions.

PO BOX 2099

Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below.

MUNCIE, IN 47307

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

Foreign country name

Foreign province/county

Foreign postal code

☐ You ☐ Spouse

Filing Status

1 ☐ Single2 ☒ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶4 ☐ Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter this child's name here. ▶5 ☐ Qualifying widow(er) with dependent child

Check only one box.

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6ab ☒ Spouse

c Dependents:

(1) First name

Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☐ If child under age 17 qualifying for child tax credit

Boxes checked on 6a and 6b

2

No. of children on 6c who:

● lived with you
● did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶

2

If more than four dependents, see instructions and check here ▶ ☐

d Total number of exemptions claimed

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2

7

8a Taxable interest. Attach Schedule B if required

8a

b Tax-exempt interest. Do not include on line 8a

8b

9a Ordinary dividends. Attach Schedule B if required

9a

b Qualified dividends

9b

10 Taxable refunds, credits, or offsets of state and local income taxes

10

11 Alimony received

11

12 Business income or (loss). Attach Schedule C or C-EZ

12

38,441.

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐

13

14 Other gains or (losses). Attach Form 4797

14

15a IRA distributions

15a

11,716.

b Taxable amount

15b

16a Pensions and annuities

16a

11,716.

b Taxable amount

16b

11,619.

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

17

18 Farm income or (loss). Attach Schedule F

18

19 Unemployment compensation

19

20a Social security benefits

20a

35,820.

b Taxable amount

20b

21,955.

21 Other income. List type and amount

21

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶

22

72,015.

Adjusted Gross Income

23 Educator expenses

23

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

24

25 Health savings account deduction. Attach Form 8889

25

26 Moving expenses. Attach Form 3903

26

27 Deductible part of self-employment tax. Attach Schedule SE

27

2,716.

28 Self-employed SEP, SIMPLE, and qualified plans

28

29 Self-employed health insurance deduction

29

2,484.

30 Penalty on early withdrawal of savings

30

31a Alimony paid b Recipient's SSN ▶

31a

32 IRA deduction

32

33 Student loan interest deduction

33

34 Tuition and fees. Attach Form 8917

34

35 Domestic production activities deduction. Attach Form 8903

35

36 Add lines 23 through 35

36

5,200.

37 Subtract line 36 from line 22. This is your adjusted gross income ▶

37

66,815.

Tax and Credits

Standard Deduction for -
 • People who check any box on line 39a or 39b or who can be claimed as a dependent.

• All others:
 Single or Married filing separately, \$5,800
 Married filing jointly or Qualifying widow(er), \$11,600
 Head of household, \$8,500

38	Amount from line 37 (adjusted gross income)	38	66,815.
39a	Check <input checked="" type="checkbox"/> You were born before January 2, 1947, <input type="checkbox"/> Blind. if: <input checked="" type="checkbox"/> Spouse was born before January 2, 1947, <input type="checkbox"/> Blind.	Total boxes checked ... 39a	2
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here	39b	
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	25,947.
41	Subtract line 40 from line 38	41	40,868.
42	Exemptions. Multiply \$3,700 by the number on line 6d	42	7,400.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	33,468.
44	Tax. Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 election	44	4,171.
45	Alternative minimum tax. Attach Form 6251	45	
46	Add lines 44 and 45	46	4,171.
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 23	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see instructions)	51	
52	Residential energy credits. Attach Form 5695	52	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	4,171.

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	4,722.
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55 through 60. This is your total tax	61	8,893.

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	9,611.
63	2011 estimated tax payments and amount applied from 2010 return	63	
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election	64b	
65	Additional child tax credit. Attach Form 8812	65	
66	American opportunity credit from Form 8863, line 14	66	
67	First-time homebuyer credit from Form 5405, line 10	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	9,611.

Refund

Direct deposit? See instructions.

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	718.
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here	74a	718.
b	Routing number <input type="checkbox"/> C Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number		
75	Amount of line 73 you want applied to your 2012 estimated tax	75	

Amount You Owe

76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	
77	Estimated tax penalty (see instructions)	77	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete below. ☐ No

Designee's name **RALPH TROWBRIDGE** Phone no. **765-282-0960** Personal identification number (PIN) **47304**

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
RALPH TROWBRIDGE		SELF EMPLOYED	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here
		RETIRED	

PaidPreparer **RALPH TROWBRIDGE**

Preparer's signature

RALPH TROWBRIDGE

Date

02/23/12Check ☐ if

self-employed

PTIN

P01024899**Use Only**Firm's name **FIDUCIAL BUSINESS CENTERS, INC.**Firm's EIN **13 4096443****5830 W. KILGORE AVENUE**Phone no. **765-282-0960**Firm's address **MUNCIE, IN 47304**



Federal Communications Commission
Washington, D.C. 20554

January 26, 2012

Phipps Gospel Sing
Attn: Andrew S. Phipps
PO Box 2099
Muncie, IN 47307

Case Identifier #: CGB-CC-0973

The Federal Communications Commission received your request for exemption from the closed captioning rules on January 18, 2012. A copy of the first-page of the filing, date stamped, is attached hereto. Your filing is pending as of the date noted on the stamped filing.

This filing, and any other documents related to it, can be found through the Commission's Electronic Comment Filing System at http://fjallfoss.fcc.gov/ecfs/comment_search/input?z=yqbow. To access this filing and any related documents, key 06-181 in the box labeled "Proceeding Number" and the four numerical digits of the above case identifier number in the "Advanced Options" section in the box labeled "File Number"; then click on the Search for Comments button at the bottom.

You should use the above case identifier number in any correspondence with the Commission concerning your filing. Please retain a copy of this letter for your records.



ANDREW S. PHIPPS

Office of the Secretary
Federal Communications Commission
Disability Rights Office
9300 East Hampton Drive
Capitol Heights, MD 20743

Received & Inspected

JAN 18 2012

FCC Mail Room

January 17, 2012

Re: Petition for Undue Burden Exemption from Closed Captioning Rules

To Whom It May Concern:

This letter requests an exemption on behalf of Phipps Gospel Sing from the FCC's closed captioning rules based on undue burden. The original and two copies and all support are being provided.

Phipps Gospel Sing is a donor-supported organization. Since 1982 we have produced a weekly 30-minutes and currently a 60-minutes television program. The program inspires viewers through great southern style Gospel music and is produced locally by WIWU Television and its staff. It is broadcast to the public on WHMB-TV 40 throughout Central Indiana. Phipps Gospel Sing pays WHMB-TV 40 \$ 400.00 per week to air the show over its broadcast facilities.

Captioning the program would present an undue burden for several reasons:

1. We do not have the financial resources to caption the program ourselves. Our research has determined it would cost \$5,000-8,000 to purchase the necessary equipment and we are unable to take on that cost at this time.
2. Being a small entity, a few volunteers do production and the additional expertise and manpower to caption each program are not available.
 - 3 We have also explored closed captioning services. This would cost an additional \$250 per week or \$13,000 per year. The added cost for captioning would make production of the program unaffordable and the time for captioning would make meeting WHMB-TV's airdate deadlines impossible.
 - 4 WHMB-TV does not provide closed captioning and has said it is unlikely to do so in the foreseeable future because of the additional time and staff that would be required.
 - 5 As a small entity we are in the process of soliciting sponsorships to pay for the cost of closed captioning, but have been unsuccessful to this point.